

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Mai Kue Lee  
CPA Certificate No. 23932

**REINSTATEMENT ORDER**

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2020).
2. The Board issued Respondent Mai Kue Lee a certified public accountant certificate on May 18, 2007.
3. Mai Kue Lee's certified public accountant certificate expired on December 31, 2018.
4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Mai Kue Lee's certificate because she failed to renew it for more than two years after its expiration.
5. On July 22, 2021, Mai Kue Lee petitioned to reinstate her revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

**IT IS HEREBY ORDERED**, pursuant to Minn. Stat. §§ 326A.04, .09, that Mai Kue Lee's inactive certified public accountant certificate shall be reinstated upon payment of \$175 in fees, consisting of a \$150 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Mai Kue Lee does not pay all required fees within 90 days, this order shall be automatically vacated, and Mai Kue Lee's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Mai Kue Lee's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2020).

Dated: 9/15/21

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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SHARON A. JENSEN, CPA  
Board Chair

STATE OF MINNESOTA  
MINNESOTA BOARD OF ACCOUNTANCY  
85 East 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Mai Kue Lee, License #23932

I, Holly Salmela, verify by oath or affirmation that on the 15<sup>th</sup> day of September 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Order for Revocation of CPA Certificate by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Mai Kue Lee  
10116 Welcome Ave N  
Brooklyn Park, MN 55443

  
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Holly Salmela